

## Part III – Administrative, Procedural, and Miscellaneous

### Information Reporting by Organizations That Receive Charitable Contributions of Certain Motor Vehicles, Boats, and Airplanes

Notice 2007-70

#### SECTION 1. PURPOSE

This notice provides information on where to file a completed Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes, an information form used by a donee organization to report a contribution of a qualified vehicle with a claimed value of more than \$500, after December 31, 2007. This notice changes where to file a completed Form 1098-C as described in Section 3 of Notice 2006-1, 2006-4 I.R.B. 347.

#### SECTION 2. BACKGROUND

Notice 2006-1, 2006-4 I.R.B. 347, provides guidance on the reporting requirements under § 170(f)(12)(D) of the Internal Revenue Code, which apply to any donee organization that receives a contribution of a qualified vehicle after December 31, 2004, the claimed value of which is more than \$500. Notice 2006-1, Section 3, provides that if a donee organization receives a contribution of a qualified vehicle, with a claimed value of more than \$500, after December 31, 2004, the donee organization is required to provide a contemporaneous written acknowledgment to the donor. Notice 2006-1 specifies that the donee organization may use a completed Form 1098-C, Contributions of Motor

Vehicles, Boats, and Airplanes, for the contemporaneous written acknowledgment. The notice also specifies that the Form 1098-C along with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, be filed with the Internal Revenue Service Center, Ogden, UT 84201-0027.

### SECTION 3. WHERE TO FILE A FORM 1098-C, CONTRIBUTIONS OF MOTOR VEHICLES, BOATS, AND AIRPLANES

All Forms 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes, along with Form 1096, Annual Summary and Transmittal of U.S. Information Returns, filed after December 31, 2007, must be filed with either the Internal Revenue Service Center, Kansas City, MO 64999 or the Internal Revenue Service Center, Austin, TX 73301. The Internal Revenue Service Center at Ogden remains the location for Form 1098-C filed on or before December 31, 2007. Future changes to the filing location for Form 1098-C will be announced and placed in the instructions to Form 1096, Annual Summary and Transmittal of U.S. Information Returns.

The filing instructions for Form 1098-C in Section 3 of Notice 2006-1, 2006-4 I.R.B. 347, are hereby modified.

### SECTION 4. DRAFTING INFORMATION

The principal author of this notice is Carolyn Ibok of Exempt Organizations, Tax Exempt and Government Entities Division. For further information regarding this notice, contact Carolyn Ibok at (202) 283-8923 (not a toll-free call).

